

March 1, 2010

VIA FACSIMILE AND U.S. MAIL

Scott E. Sayre
Vice President – General Counsel & Secretary
Viad Corp
1850 North Central Avenue, Suite 800
Phoenix, Arizona 85004

Re: Viad Corp
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 27, 2009
Definitive Proxy Statement on Schedule 14A
Filed April 3, 2009
File No. 001-11015

Dear Mr. Sayre:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director